

The following sections provide a copy of the MUNIPAY data request forms, as well as explanations of the required data entries. Section A provides a copy of the request form for U.S. Census data, which MUNIPAY uses for its demographic analysis. Sections B and C then provide a copy of the financial data request form for a city, town, village, or county, and for a municipality with relevant enterprise fund or an independent and publicly owned utility.

MUNIPAY runs its affordability analysis on the data requested in either Section B or C, but not both. If you are unsure of what type of entity you are analyzing, you can provide the municipality with both sets of data request forms, and have it determine which is relevant. In general, your baseline assumption should be that the municipality is a city, town, or village (or a county, if that is the case). But for a Clean Water Act or Safe Water Drinking Act case, the entity is probably a “municipality with relevant enterprise fund,” since municipalities typically account for their water and wastewater operations through an enterprise fund (which accounts for activities that operate more like a business).

For a Clean Water Act or Safe Water Drinking Act case that involves a regional authority not tied to any single municipality, choose “independent and publicly owned utility.” (Note that this is not the same as a privately owned yet publicly regulated utility, for which no screening model exists.)

For Superfund cases, a municipality will sometimes have an enterprise fund that accounts for the operations of its municipal landfill. For RCRA cases, a municipality will sometimes have an enterprise fund that accounts for activities related to the violation. Both of these situations are fairly rare, however.

A. U.S. CENSUS DATA

Municipality & State: _____	1980 Census Value	1990 Census Value
Population		
Number of Persons above age 17		
Number of Persons above age 64		
Number of Individuals Below 125% of Poverty		
Median Home Value		
Median Household Income		

U.S. Census data for 1980 is available at State Data Centers. A list of centers is available from the U.S. Bureau of the Census at (301) 457-4100.

U.S. Census data for 1990 is available at <http://www.census.gov>. Once you locate the Web site, click on the large “Search” button. Next, click on “Place Search”. The following screen will give you the opportunity to type in the municipality’s name. Then, select the correct municipality from the displayed list, and click on its “STF3A” table button. Select the relevant census tables by

checking the boxes on the left side of the screen for each of the census titles for which you would like information; the table below indicates which titles you will need. After you have checked all of the necessary boxes, scroll to the top of the page and click “Submit”. Finally, select a format to view the data (HTML format, Tab-delimited format, or CODATA format) and press “Submit”. You should now have the 1990 U.S. Census data for the municipality.

Census Designation	Census Descriptor	MUNIPAY Input Used For
P1	Persons	Population
P13	Age	Number of Persons above age 17
P13	Age	Number of Persons above age 64
P121	Ratio of Income to Poverty Level	Number of Individuals Below 125% of Poverty
H61A	Median Value	Median Home Value
P80A	Median Household Income	Median Household Income

B. FINANCIAL DATA FOR CITY, TOWN, VILLAGE, OR COUNTY

In addition to the data items below, annual audited financial statements, general obligation bond prospectuses, and budgets should be provided for the last three years. (Note that if the municipality uses an enterprise fund to account for the activities related to the enforcement action, then the data described in Section C should instead be obtained.) Financial statements and bond prospectuses are also available for many cities from commercial providers. (One such provider is located on the internet at <http://www.dpcdata.com>.)

<u>Most Recent Fiscal Year:</u>	
General Fund Unreserved Ending Balance	
Total Principal and Interest Payments	
Total Revenues for all Governmental Funds [excluding transfers between such funds]	
<u>Most Recent Estimates for:</u>	
Market Value of Taxable Property	
Property Tax Collection Rate [%]	
Median Household Income & Year of Estimate	
Median Home Value & Year of Estimate	
Population & Year of Estimate	
Prior Estimate for Population & Year of Estimate	
<u>Debt Statistics:</u>	
Direct Net Debt	
Overall Net Debt	
Most Recent General Obligation Debt Rating	
State Limit for General Obligation Debt Level, if applicable	
Next Year's Budgeted/Anticipated General Fund Expenditures Plus Net Transfers Out	

Most Recent Fiscal Year:

General Fund Unreserved Ending Balance

From the most recent fiscal year's Combined Balance Sheet for All Fund Types and Account Groups, enter the General Fund's *unreserved ending balance*.

Total Principal and Interest Payments for all Governmental Funds

From the most recent fiscal year's Combined Statement of Revenues, Expenditures and Changes in Fund Balances for All Governmental Fund Types (i.e., General Fund, special revenue, capital projects, debt service, and special assessment), enter the sum (if stated separately) of *total principal and interest payments*.

***Total Revenues for All Governmental Funds
(excluding transfers between such funds)***

From the most recent fiscal year's Combined Statement of Revenues, Expenditures and Changes in Fund Balances for All Governmental Fund Types (i.e., General Fund, special revenue, capital projects, debt service, and special assessment), enter the sum of *total revenues*. Be sure to exclude revenues that are simply transfers between governmental funds.

Most Recent Estimates for:

Market Value of Taxable Property

Enter the current total *market value of taxable property* within the municipality. Do not enter the assessed value. If you have to extrapolate from the assessed value to the market value, attach an explanation of your methodology and calculations.

Property Tax Collection Rate

Enter the *property tax collection rate*, expressed as a percentage. If you do not have an accurate estimate for the rate, simply enter 100.

Median Household Income

Enter the *median household income*, followed by the *year of estimate*. If you use the 1990 U.S. Census estimate, note that the year of the estimate is 1989 (not 1990). A more recent estimate is preferable to the U.S. Census value, though you should attach a notation of the source.

Median Home Value

Enter the *median home value*, followed by the *year of estimate*. A more recent estimate is preferable to the U.S. Census value, though you should attach a notation of the source.

Population

Enter the most recent estimate for the *population* of the municipality, plus the *year of estimate*. A more recent estimate is preferable to the U.S. Census value, though you should attach a notation of the source.

Prior Estimate for Population

Enter a *prior estimate for population*, and the *year of estimate*. Attach a notation of the source for the prior population estimate if it is not the U.S. Census value. (MUNIPAY requires a prior estimate so that it can estimate the current population by extrapolating to the present from the population growth over the time period between the two population estimates.)

Debt Statistics:

Direct Net Debt

Enter the value for the municipality's *direct net debt*. Direct net debt is equal to gross debt incurred directly in the name of the municipality, less debt fully supported from enterprise fund revenues (i.e., revenue debt), and short-term debt.

Overall Net Debt

Enter the value for the municipality's *overall net debt*. Overall net debt is equal to direct net debt of the municipality plus the net debt of overlapping and underlying units of government apportioned in accordance with property valuation. Attach a breakdown detailing the supporting calculation.

Most Recent General Obligation Debt Rating

Enter the *most recent General Obligation debt rating*.

State Limit for General Obligation Debt Level

Enter the *state limit for General Obligation debt level*. Attach an explanation of the limit's methodology and your calculations. If your state does not limit municipalities' debt levels, simply note it on the data form.

Next Year's Budgeted/Anticipated:

General Fund Expenditures Plus Net Transfers Out

Enter the sum of next year's budgeted or anticipated General Fund *expenditures plus net transfer out*. Attach either the relevant page from the official budget documents, or calculations for anticipated amounts based on prior years' increases.

C. FINANCIAL DATA FOR MUNICIPALITY WITH RELEVANT ENTERPRISE FUND; OR, INDEPENDENT AND PUBLICLY OWNED UTILITY

In addition to the data items below, annual audited financial statements, revenue bond prospectuses, and budgets should be provided for the last three years. (These are also available for many cities from commercial providers, one of which is on the internet at <http://www.dpcdata.com>.)

<u>General Fund:</u> (omit for an Independent and Publicly Owned Utility)	
General Fund Unreserved Ending Balance for Most Recent FY	
Next Year's Budgeted/Anticipated General Fund Expenditures Plus Net Transfers Out	
<u>Balance Sheet for Most Recent Fiscal Year:</u>	
Current Assets	
Current Liabilities	
Total Liabilities	
Total Equity	
<u>Revenues & Expenses for Most Recent Fiscal Year:</u>	
Operating Revenues	
Operating Expenses	
<u>Most Recent Estimates for:</u>	
Residential Portion of System Revenue	
Service Households	
Median Household Income and Year of Estimate	
<u>Miscellaneous Data:</u>	
Next Year's Budgeted/Anticipated Enterprise Fund Expenditures Plus Net Transfers Out	
Most Recent Revenue Debt Rating	
Annual Residential Charges on 90,000 Gallon Consumption	
Total Principal and Interest Payments	

General Fund:

Note that the following two entries are not applicable to an independent and publicly owned utility.

General Fund Unreserved Ending Balance

From the most recent fiscal year's Combined Balance Sheet for All Fund Types and Account Groups, enter the General Fund's *unreserved ending balance*.

Next Year's Budgeted/Anticipated General Fund Expenditures Plus Net Transfers Out

Enter the sum of next year's budgeted or anticipated General Fund *expenditures plus net transfers out*. Attach either the relevant page from the official budget documents, or calculations for anticipated amounts based on prior years' increases.

Balance Sheet for Most Recent Fiscal Year:

From the most recent fiscal year's Balance Sheet for the specified enterprise fund, enter the *Current Assets* (excluding any restricted assets), *Current Liabilities* (payable from current assets, excluding any liabilities payable from restricted assets), *Total Liabilities*, and *Total Equity*. Current assets can include such categories as cash and cash equivalents, investments, accounts receivable, and inventories. Current liabilities can include such categories as accounts payable, accrued expenses, current portion of long-term debt, accrued interest payable, and liability for compensated absences.

Revenues and Expenses for Most Recent Fiscal Year:

From the most recent fiscal year's statement of revenues, expenses, and changes in retained earnings, enter the total amounts for *Operating Revenues* and *Operating Expenses*.

Most Recent Estimates for:

Residential Portion of System Revenue

Enter the *residential portion of system revenue*. If this figure is not available, then you can derive it by multiplying the average annual residential user charges by the number of serviced households, and then divide by the annual operating revenues. (Note that the average annual residential user charges are not necessarily the same as the annual residential user charges of 90,000 gallon consumption, but you may use the latter if the former is not known.)

Serviced Households

Enter the number of *served households*. Note that this is not necessarily the same as the number of accounts, which could overestimate the number of serviced households because of commercial accounts, or underestimate the number of serviced households because of multiple-household apartment buildings that hold only one account. If an official estimate is not available, a reasonable approximation may be to divide the serviced population by the U.S. Census estimate for the number of persons per household.

Median Household Income

Enter the value of *median household income*, plus the *year of the estimate*. If you use the 1990 U.S. Census estimate, note that the year of the estimate is 1989 (not 1990). Attach a notation of the source if it is not the U.S. Census.

Miscellaneous Data:

Next Year's Budgeted/Anticipated Enterprise Fund Expenditures Plus Net Transfers Out

Enter the sum of next year's budgeted or anticipated Enterprise Fund *expenditures plus net transfers out*. Attach either the relevant page from the official budget documents, or calculations for anticipated amounts based on increases in prior years.

Most Recent Revenue Debt Rating

Enter the *most recent revenue debt rating*.

Annual Residential Charges on 90,000 Gallon Consumption

Enter the *annual residential charges on 90,000 gallon consumption*. If the enterprise fund accounts for operations other than drinking water or sewer treatment (e.g., a municipally owned electricity plant), enter the annual charges for a residence consuming the average level of services.

Total Principal and Interest Payments

From the most recent fiscal year's statement of cash flows, enter the sum of *principal payments* and *interest payments*. You can usually find these under the heading of "Cash Flows from Financing Activities." Do not use the amount for "interest expense" from the statement of revenues, expenses, and changes in retained earnings.